

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code sections 17A.3 and 421.14, the Department of Revenue hereby amends Chapter 49, "Estimated Income Tax for Individuals," Iowa Administrative Code.

The rules in Chapter 49 implement the payment of estimated income tax for individual withholding. This amendment removes the requirement that the Department of Revenue mail a preaddressed estimate tax form to all resident taxpayers who filed an estimate tax form in the prior year. This amendment is in response to suggestions from the tax preparer community that mailing preaddressed estimate tax forms to all residents who filed in the prior year is no longer necessary. For tax year 2014, this amendment allows the Department of Revenue to forego printing and mailing 110,000 estimate tax forms, which will save Iowa taxpayers approximately \$1,935 in printing costs and \$44,000 in postage costs for a total savings of \$45,935.

Notice of Intended Action was published in IAB Vol. XXXVII, No. 10, p. 841, on November 12, 2014, as **ARC 1726C**. No comments were received from the public. This amendment is identical to that published under Notice.

After analysis and review of this rule making, no adverse impact on jobs has been found.

This amendment is intended to implement Iowa Code section 422.16.

This amendment will become effective on March 25, 2015.

The following amendment is adopted.

Amend subrule 49.5(1) as follows:

49.5(1) Resident forms. ~~Resident taxpayers who have filed a prior year estimate tax form will receive by mail a preaddressed estimate tax reporting form.~~ Blank estimate tax forms are available from the department for those individuals resident taxpayers making state estimate payments ~~for the first time or when the preaddressed form is misplaced or lost.~~

[Filed 1/26/15, effective 3/25/15]

[Published 2/18/15]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 2/18/15.